



## SHIPPING NEWS

### LURLINE BRINGS SIERRA LADEN WITH ISLAND PRODUCTS CHRISTMAS CHEER

Holiday merchandise is declared to occupy much space in the Matson Navigation steamer Lurline, which is now nearing the port of Honolulu from the coast and is expected to come to a berth at Queen street wharf at an early hour on next Tuesday morning. In addition to many tons of Christmas cheer, brought to the Paradise of the Pacific by several hundred local merchants, the vessel carries a vast amount of food stuffs and general supplies. The Lurline sailed from San Francisco with 2416 tons of cargo for discharge at Honolulu. The vessel is expected to be ready for dispatch on Thursday evening, proceeding to Kahului, where 215 tons of freight will be landed. Merchandise for Port Allen and Kaunapali amounting to several hundred tons will be left here for transshipment.

While passenger travel from the islands to the mainland is at a low ebb, the Lurline is reported by a late wireless message received at the agency of Castle & Cooke, as bringing 39 cabin and 6 steerage passengers. There are 89 sacks of later mail. The Honolulu freight includes 21 automobiles.

#### Unable to Land at Keala.

Freight for Keala, Kauai, was carried to Anahola because of the rough weather prevailing at the former port, according to a report of officers in the steamer Neosua, that returned from the Garden Islands this morning. The Neosua brought 3 deck passengers, 1880 sacks of sugar, 285 sacks of paddy, 150 sacks of rice, 169 sacks of bran, 2 crates of chickens and 15 packages of sundries. A very rough sea with east wind prevailed on the homeward voyage.

#### Maui Returned With Live Stock.

Arrived on deck, 80 head of cattle were received at the port this morning with the arrival of the inter-island steamer Maui from Hawaii. The officers report a strong northeast wind and rough sea in crossing the channel.

#### Cattle Due Tomorrow.

Eighty head of cattle from the island of Hawaii are due to arrive at the port tomorrow in the inter-island steamer Waiilele. This vessel is expected to begin loading at Kawaihae today.

#### VESSELS TO AND FROM THE ISLANDS

(Special Cable to Merchants' Exchange)

**Arrivals.**  
S. S. Lurline—Arrives from San Francisco Tuesday with 25 cabin and 6 steerage passengers; 89 bags of mail, 85 Wells-Fargo express matter, 2416 tons of cargo. Kahului—2416 tons. Port Allen—136 tons. Kaunapali—11 tons.  
S. S. Sierra—Arrives from San Francisco Monday, 4 p. m. and proceeds to Yokohama probably at daylight Tuesday; 91 cabin passengers, 1 second cabin passenger.  
S. S. Hyades—Arrives from Seattle Wednesday morning at daylight.

**Departures.**  
Saturday, Nov. 15.  
Astoria—Arrived, Nov. 15, bkt. 10 a. m., hence Oct. 23.

**TIDES—SUN AND MOON**

Time	High	Low	High	Low	High	Low	High	Low	High	Low
Nov. 15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 16	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 17	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 18	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 19	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 20	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 21	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 22	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 23	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 24	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 25	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 26	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 27	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 28	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 29	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15
Nov. 30	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15	5:01	1:15

## HARBOR NOTES

There is a vast amount of cargo awaiting consignees at Alakea street wharf.

Lumber-laden, the schooner Dauntless is reported to have sailed from Gray's Harbor for Honolulu.

The local quartermaster department has been advised that the transport Thomas, sailing from Honolulu for the coast on November 5, arrived at San Francisco early yesterday morning.

Along the waterfront it is considered a good bet that the Japanese contractor who recently purchased the wreck and cargo of the S. C. Allen would more than break even on his deal.

A small number of cabin passengers have been booked for the Volcano and the island of Hawaii in the inter-island steamer Kilauea sailing for the big island at 3 o'clock this afternoon.

Oil for the local branch of the Standard Oil Company is reported as on the way down from the coast in the American steamer Maverick. This vessel is due to arrive here about November 22.

The British steamship Canada Cape, chartered by the Union Steamship Company as an auxiliary in the transportation of cargo from British Columbia to Australia, is reported to have left Vancouver with a large cargo including a big shipment of apples for the colonies. This vessel may call at Honolulu for bunker coal.

#### PASSENGERS ARRIVED

Per str. Kilauea from Hilo and way ports: From Hilo—M. H. Foshman, G. E. Robinson, R. E. Seibert, J. Smith and wife, Miss B. Hartman, Miss E. Robb, Miss A. Alf, J. Hartman, W. T. Horton, H. Koch and wife, Miss C. Horton, E. J. Lord, R. Buchholz, W. F. Cole, J. C. Souza, Father Paul, J. W. Caldwell, F. C. Smith, Wm. Wood, D. E. Metzger, S. De Freest, G. K. Larsson, T. Sedgwick, E. W. Thompson and wife, J. Ordensheim, E. H. Boyen, J. K. Cockett, J. L. Ardis, J. K. Kalama, C. A. De Villiers, wife and child, J. W. Donald, Y. Fura, M. H. Newman, Mahukona—Miss Silva, Mrs. L. Kapu, W. Hirst, Y. Morikawa, H. M. Harrison, A. Mason and wife, Miss G. Briggs, Mrs. H. R. Bryant, Miss C. S. Wright, Miss Barnard, Kawahine—Mrs. M. Sismore, Mrs. Hukahika, J. H. Wile, wife and children, Rev. L. K. Kakani, W. S. Kobayakawa, Mrs. M. King and servant, McGreor's—A. A. Wilson, Mrs. F. Delbert and daughter, Lohala—Mrs. H. Mafusa, Father Bruno, Father Ambrose, E. Cushingham, J. K. Hakuole, R. C. Searle and wife, A. N. Hayalden.

#### PASSENGERS DEPARTED

Per str. W. G. Hall, for Kailua ports, Nov. 14.—Mr. and Mrs. G. R. Hill, A. S. Wilcox and wife, C. B. Ripley, Leon A. Quoniam, M. Evers, J. Kopke, J. P. Mendonca, Mr. and Mrs. I. Ota, Mr. and Mrs. K. Sasaki.  
Per str. Claudine, for Maui ports, Nov. 14.—Mrs. F. M. Hardy, F. R. Tracy, Mrs. M. Sanders, Mrs. W. H. Hestad, J. F. Fisher, Mrs. Penhallow, J. Pattry, E. D. Palster.

**Siberia in Wireless Trough.**  
Kahuku wireless was in touch with the steamer Siberia, enroute from San Francisco, at 8 o'clock last night. It reported that it would arrive in Honolulu late Monday afternoon. It is carrying 91 cabin passengers, 31 second cabin passengers and two steerage passengers for Honolulu. All are well.

**One-cabin Steamers Popular.**  
To meet the growing demand for cheaper fares, the Guinard, Hamburg-American, White Star and some of the smaller lines are building a number of what is called "one-cabin" steamers, by which tourists can travel in luxury without having to pay the high prices of the fashionable liners.

Mrs. Petra Rodriguez Huete, the Spanish woman acquitted two days ago in federal court of a statutory charge in which she was tried with Francisco Begas, was rearrested immediately afterward on another charge of the same character and was given a preliminary hearing before U. S. Commissioner Davis today. She was committed to the grand jury.

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## BAGGAGE TRANSFER

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## INCOME TAX LAW PROVES PUZZLER TO BANKS AND TRUST COMPANIES

### Local Institutions Compelled to Furnish Necessary Blanks at Present Time

Besides having to act as deputy collectors without recompense and incur extra office expenses without reimbursement, like their brethren on the mainland, under the federal income tax act, the bankers of Hawaii at the outset have even to provide the prescribed blanks for carrying out their part of the provisions of the law, as the collector of internal revenue here has not yet received a supply of such necessary stationery. While the local banking and trust people are not going to make any protest against such demands upon their time, labor and money, they expect that some of the big metropolitan concerns on the mainland will put up a fight on this score. Action was taken yesterday looking to prompt cooperation with the government in carrying out the new law on this part of the Honolulu financial institutions. Even the collector of internal revenue, who was present for consultation, was not prepared clearly and fully to define the requirements of the law in this matter considered yesterday. The territorial treasurer was present for information and did not join in the discussion.

"The law is very comprehensive and one that requires a great deal of study to understand it thoroughly. In fact there is a good deal of confusion already existing among the banks of the mainland owing to uncertainty relative to the exact requirements of the statute as it concerns them. That condition also exists locally. Even the collector of internal revenue, who was present for consultation, was not prepared clearly and fully to define the requirements of the law in this matter considered yesterday. The territorial treasurer was present for information and did not join in the discussion.

"It was unanimously decided, however, that the federal income tax law requires that before a bank, trust company, banking firm or individual could receive a bond coupon for payment or deposit—except the coupons of bonds of the United States or its possessions, or of any state or political subdivision thereof—there must be attached to the coupon a certificate in a prescribed form, signed by the owner or his duly authorized agent or trustee acting in a trust capacity, etc. This certificate declares that the signer is a citizen or resident of the United States, residing at such a place, that he is the owner of bonds to a certain value and of a certain denomination, giving the numbers and source of issue of the bonds from which were detached the accompanying coupons, also the date due and the amount of interest in dollars. After these particulars are recited the certificate further states that the owner does not now claim, with respect to the income represented by the interest, the benefit of a deduction of blank dollars allowed under paragraph C of section 2 of the federal income tax law.

"Paragraph C is to the following effect: That there shall be deducted from the amount of the net income of each of said persons ascertained as provided herein the sum of \$2000, plus \$1000 additional if the person making the return be a married man with a wife living with him, or plus the sum of \$1000 additional if the person making the return be a married woman with a husband living with her, but in no event shall this additional exemption of \$1000 be deducted by both a husband and a wife, provided that only one deduction of \$4000 shall be made from the aggregate income of both husband and wife when living together.

"Corporations, joint stock companies, agricultural and horticultural associations, labor organizations, fraternal beneficiary societies, religious and scientific societies, domestic building and loan associations, etc., are exempt from taxation on bond interest coupons and will be obliged to fill out a separate certificate as owners of bonds of corporations.

**Blanks Not to Hand.**  
A separate one of these certificates must accompany each particular issue of bond coupons. In all cases where the owner does not claim exemption on his certificate from the income tax, and also in all cases where the required certificate of the owner does not accompany the coupon, the institution to which they are presented for payment or deposit is compelled to deduct the income tax of 1 per cent. For instance, if a person presents a coupon for thirty dollars and does not on a certificate

claim the exemption allowed by law, or for any reason does not furnish a certificate, the bank will pay him \$29.70 only, the remaining 30 cents representing the income tax being either withheld by the bank or by the paying agent designated on the coupon, for payment to the collector of internal revenue. The bank or agent will keep a full record of all such transactions, showing credit to the collector of internal revenue for amounts collected.

"The United States treasury regulations require that all certificates be printed on a special kind of paper of prescribed size. A committee was appointed at the meeting yesterday to secure a supply of certificates, and to prepare proper notices to depositors and the public generally through the press, which will probably report early next week. The collector of internal revenue has not yet been furnished by the treasury department with a supply of forms. At the meeting the question of handling coupons of bonds issued by mainland corporations and payable outside of the territory was considered, and opinions were expressed that it would be safer for the present to receive such coupons for collection only.

"The present is a particularly fortunate time in this territory for the provisions of the law affecting coupons to go into effect, inasmuch as no large issue of bond interest will mature before the end of December. This gives time to secure the necessary blanks. When it is considered that care must be taken with the certificates, that an account must be kept of the tax money received, with a full record of each transaction, using care to deliver to the collector of internal revenue certificates received before the 20th day of the following month, it will be seen that considerable labor and expense has been imposed upon the banks.

"There has been no talk of fighting the law here—the matter of contesting any of its provisions has not been considered locally. The banks here are using their best efforts to have the provisions expeditiously carried out to the best of their understanding and ability. It is understood there are possibilities of contests of the act on the mainland, as the large metropolitan banks will be put to a great amount of expense and labor without compensation, which would seem to be unjust and unlawful."

**PLANNING NEW CLOTHES FOR JAPANESE EMPEROR**  
(Special Cable to the Hawaii Shipco) TOKIO, Japan, Nov. 15.—The department of the interior is at present considering plans for a new uniform for the emperor which will denote his rank on such occasions as state functions, military and naval reviews. The emperor formerly wore the uniform of a field marshal, and the department has decided to abolish this.

**MOTHER FAILS IN EFFORT TO THWART LITTLE GOD OF LOVE**  
The tale of a mother's daring though futile attempt to thwart the little god Cupid by summoning the aid of Uncle Sam's minions to her aid came to light this morning when U. S. District Attorney R. W. Breckons learned the story and ordered the would-be bridegroom released from the law's custody.

The names of the parties actively involved in the affair have been withheld for the young woman's benefit. Her mother, the story goes, opposed the young man of the maiden's choice because another suitor was better equipped financially to bear the burdens of a family. To prevent what she deemed a mesalliance the mother caused the objectionable suitor's arrest yesterday evening on a serious charge. When the case was laid before the district attorney today, however, and the girl and the man of her choice had related their version of it, the young man was released. Whether the marriage followed immediately is not known.

**Heavy Rain Along Hawaii.**  
Heavy rains were the rule along the coast of Hawaii according to report brought to this city this morning with the return of the steamer Kilauea. Pursuer Phillips states that the seas along the coast were fairly smooth, but as the vessel entered the channel much rougher weather was encountered. The Kilauea is expected to make two or three additional round trips to Hilo and the way ports. The vessel brought cargo including native hard wood, 250 head of sheep, 10 tons of ice, 35 crates of vegetables and a quantity of sundries. The Kilauea is scheduled to sail for Hilo at 3 o'clock this afternoon.

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